

9 the valuation so fixed shall be that upon which the tax shall be paid,
10 unless an appeal is taken from the order of said court as hereinafter
11 provided for."

Approved March 19, 1941.

CHAPTER 261

APPEAL FROM INHERITANCE TAX VALUATION

H. F. 84

AN ACT to amend section seven thousand three hundred thirty-seven (7337), Code, 1939, pertaining to notice and appeal and fixing value of property for inheritance purposes by court.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. That section seven thousand three hundred thirty-
2 seven (7337) be amended by striking all of the portion thereof begin-
3 ning with the word "approving" in the fourth line thereof and ending
4 with the word "filed" in the sixth line thereof, and enacting in lieu of
5 the stricken portion the following: "fixing the value of the property
6 of said estate."

Approved March 19, 1941.

CHAPTER 262

REFUNDING INDEBTEDNESS BY LOCAL GOVERNMENTS

S. F. 523

AN ACT to authorize counties, cities, towns and school corporations to extend or renew indebtedness represented by bonds or certificates where such indebtedness is payable from a limited annual tax or from a voted annual tax and to fund or refund the same and to issue bonds therefor and make provision for the payment of the principal and interest thereof, within certain limitations.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Counties, cities, towns and school corporations may at
2 any time or times extend or renew any legal indebtedness or any part
3 thereof they may have represented by bonds or certificates where such
4 indebtedness is payable from a limited annual tax or from voted annual
5 tax, and may by resolution fund or refund the same and issue bonds
6 therefor running not more than twenty years to be known as funding
7 or refunding bonds, and make provision for the payment of the
8 principal and interest thereof from the proceeds of an annual tax for
9 the period covered by such bonds similar to the tax authorized by law
10 or by the electors for the payment of the indebtedness so extended or
11 renewed.

1 SEC. 2. All laws relating to the issuance of funding or refunding
2 bonds by counties, cities, towns and school corporations, as the case